

employment, or profession, or do any act in violation of the provisions of this article, shall be and constitute a distinct and a separate offense.

Duties of
Commissioner.

SEC. 189. *Duties of Commissioner of Revenue.*

Issuance of
licenses and
collection of taxes.

Investigations.

(a). Except where otherwise provided, the Commissioner of Revenue shall be the duly authorized agent of this State for the issuing of all State licenses and the collection of all license taxes under this article, and it shall be his duty and the duty of his deputies to make diligent inquiry to ascertain whether all persons, firms, or corporations in the various counties of the State who are taxable under the provisions of this article have applied for the State license and paid the tax thereon levied.

Keeping blank
forms.

Stamping licenses.

(b). The Commissioner of Revenue shall continually keep in his possession a sufficient supply of blank State license certificates, with corresponding sheets and duplicates consecutively numbered; shall stamp across each State license certificate that is to be good and valid in each and every county of the State the words "State-wide License," and shall stamp or imprint on each and every license certificate the words, "Issued by the Commissioner of Revenue."

Duplicate licenses
to replace those
lost.

(c). Neither the Commissioner of Revenue nor any of his deputies shall issue any duplicate license unless expressly authorized to do so by a provision of this article or schedule, and unless the original license is lost or has become so mutilated as to be illegible, and in such cases the Commissioner of Revenue is authorized to issue a duplicate certificate for which the tax is paid, and shall stamp upon its face "Duplicate."

SEC. 190. *License to be procured before beginning business.*

License to be
obtained and tax
paid before com-
mencing business.

(a). Every person, firm, or corporation engaging in any business, trade, and/or profession, or doing any act for which a State license is required and a tax is to be paid under the provisions of this article or schedule, shall, annually in advance, on or before the first day of June of each year, or before engaging in such business, trade, and/or profession, or doing the act, apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business, trade, and/or profession, or doing such act, and shall pay the tax levied therefor.

Posting of licenses.

(b). Licenses shall be kept posted where business is carried on. No person, firm, or corporation shall engage in any business, trade, and/or profession, or do the act for which a State license is required in this article or schedule without having such State license posted conspicuously at the place where such business, trade, and/or profession is carried on; and